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LEGISLATIVE AUDITOR
OFFICE OF THE AUDITOR

**BAITLAND WATERWORKS DISTRICT
CATAHOULA PARISH
Clayton, Louisiana**

**General Purpose Financial Statements
and Auditor's Reports**

**June 30, 2001
and for the Year then Ended**

(With comparative figures of June 30, 2000)

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the main Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: 10/24/06

JERI SUE TOSSPON
Certified Public Accountant

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**MAITLAND WATERWORKS DISTRICT
CATHOULA PARISH
Clayton, Louisiana**

**General Purpose Financial Statements
and Auditor's Reports**

**June 30, 2001
and for the Year then Ended**

(With comparative figures at June 30, 2000)

MAITLAND WATERWORKS DISTRICT

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SECTION I
GENERAL PURPOSE FINANCIAL STATEMENTS
REPORT ON GENERAL PURPOSE FINANCIAL STATEMENTS

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INDEPENDENT AUDITOR'S REPORT

The Board of Commissioners
Mallard Waterworks District
Clayton, Louisiana

I have audited the accompanying financial statements of the Mallard Waterworks District, a component unit of the Catahoula Parish Police Jury, State of Louisiana, as of June 30, 2001 and for the year then ended. These financial statements are the responsibility of the Waterworks District's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of Mallard Waterworks District, as of June 30, 2001, and the results of its operations and the cash flows for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated October 2, 2001 on my consideration of the District's internal control structures and on its compliance with laws and regulations.



Floriday, Louisiana
October 2, 2001

**MONTAIGNE HOUSING DISTRICT
BALANCE SHEET
PREPARED BY: FRANK PETERSEN**

June 30, 2001

(Non-comparative figures from year ended June 30, 2000)

ASSETS

LIABILITIES, DEFERRED CONTRIBUTIONS, AND FUNDING

	Year Ended June 30,	Year Ended June 30,		Year Ended June 30,
	2001	2000		2000
Current Assets			Current Liabilities (Payable to)	
Cash (Page 2)	\$ 4,247	\$ 688	Contractors	\$ 1,471
Accounts RECEIVABLE, with notes	9,808	1,041	Accounts payable	24
Prepaid expenses	25	24	Sales tax payable	264
			Payroll tax payable	388
Total current assets	\$ 14,080	\$ 1,753	Total current liabilities (Payable to)	\$ 1,887
			Deferred Contributions (Payable to)	
Restricted Assets (Notes 2 and 3)			For current assets	\$ 1,000
Bond (Sinking Fund)	\$ 18,287	\$ 10,344		
Cash			Current Liabilities (Payable from	
Bond Premium Reserve			contractors' assets)	
Contributions of 2000 and	18,888	10,041	Initial deposits-current assets (Page 4)	\$ 4,432
Bond Contributions Account			Accrued interest payable	6,088
Cash	1,899	1,668		
Contributions of interest	25,430	24,882	Total current liabilities (Payable from	\$ 10,520
			restricted assets)	
Total restricted assets	\$ 44,614	\$ 36,935	Long Term Liabilities	
			Sinking deposits (Page 4)	\$ 248,878
Property, Plant and Equipment (Notes 3)				
Property, 2000, 2000 accounted	\$ 103,174	\$ 104,547	Total liabilities	\$ 250,405
Less accumulated depreciation	240,792	233,818	Contributions	
			Current and pre-construction - current	\$ 571,192
Net property, plant & equipment	\$ 182,382	\$ 170,729	Total Contributions	\$ 571,192
			Deferred Savings	
Other Assets			Reserve for revenue bond retirement	\$ 24,888
Gifts donated	\$ 190	\$ 750	Unreserved	586,103
Restricted bond costs	2,008	1,671		
Unrestricted expenditures - costs	1,792	2,673	Total deferred savings	\$ 610,991
Total other assets	\$ 4,990	\$ 5,094	TOTAL LIABILITIES, DEFERRED CONTRIBUTIONS	\$ 867,397
			AND NET ASSETS	\$ 867,397
TOTAL ASSETS	\$ 187,076	\$ 187,781		

See accompanying notes to financial statements.

MAITLAND WATERWORKS DISTRICT
STATEMENT OF REVENUES AND EXPENSES
YEAR ENDED JUNE 30, 2001
(With comparative figures from year ended June 30, 2000)

		Year ended June 30,	
	2001	2000	
Operating Revenues			
Water sales and late fees	\$ 74,167	\$ 73,652	
Motor fees	2,009	2,809	
Other income	-	-	
Total operating revenues	\$ 76,167	\$ 76,461	
Operating Expenses			
Salaries	\$ 10,709	\$ 10,709	
Payroll taxes	1,438	1,598	
Water system operation	11,534	10,250	
Utility expenses	5,401	11,197	
Office expense and operations	5,081	3,742	
Insurance	4,513	3,846	
Professional fees	2,168	2,685	
Well site rent	1	1	
Depreciation	22,949	22,186	
Amortization	221	221	
Total operating expense	\$ 78,127	\$ 69,827	
Net Income (Loss) from Operations	\$ 1,059	\$ 6,634	
Other Revenue and (Expense)			
Interest income	\$ 3,189	\$ 2,640	
Interest expense	(15,440)	(16,896)	
Total other revenue (expense)	\$ (12,251)	\$ (14,256)	
NET INCOME (LOSS)	\$ (11,201)	\$ (7,621)	

See accompanying notes to financial statements.

MAITLAND WATERWORKS DISTRICT
STATEMENT OF CHANGES IN RETAINED EARNINGS
YEAR ENDED JUNE 30, 2001
(With comparative figures from year ended June 30, 2000)

	Year ended June 30,	
	2001	2000
Retained earnings, July 1	\$ (258,636)	\$ (240,365)
Add:		
Net income (loss)	(11,201)	(17,671)
Retained earnings, June 30	\$ (269,837)	\$ (258,036)

See accompanying notes to financial statements.

MAYLAND WATERWORKS DISTRICT
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2001
(With comparative figures from year ended June 30, 2000)

	Year ended June 30,	
	2001	2000
Cash flows from operating activities		
Cash received from water sales	\$ 74,765	\$ 70,836
Interest income received	3,180	2,840
Cash paid to suppliers and employees	(51,700)	(50,500)
Interest expense paid	(15,571)	(15,897)
Net cash provided by operating activities	\$ 10,674	\$ 6,279
Cash flows from financing activities		
Principal paid on notes payable	\$ (4,038)	\$ (3,897)
Net cash used by financing activities	\$ (4,038)	\$ (3,897)
Cash flows from investing activities		
Investment in fixed assets	\$ (807)	-
Net cash used by investing activities	\$ (807)	-
Net increase (decrease) in cash	\$ 5,829	\$ 2,382
Cash at beginning of year	67,630	65,248
Cash at end of year	\$ 73,459	\$ 67,630
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	\$ (11,204)	\$ (17,371)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	22,849	23,188
Amortization	233	232
Change in assets and liabilities:		
Increase in accounts receivable	(1,587)	464
Decrease in accounts payable	387	(1,210)
Decrease in accrued interest payable	(1,325)	(726)
Net cash provided by operating activities	\$ 10,586	\$ 5,313
Interest Paid	\$ 15,440	\$ 15,555

See accompanying notes to financial statements

MAITLAND WATERWORKS DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2001

NOTE 1 - INTRODUCTION

The Maitland Waterworks District is a component unit of the Catohoula Parish Police Jury. It was created by the Police Jury by Ordinance in 1981 to serve the rural areas of eastern Catohoula Parish, under R.S. 33:3811. The Waterworks District is governed by a Board of Commissioners who are appointed by the members of the Police Jury. The Board consists of five members, each serving five year terms.

The Waterworks District serves approximately 260 consumers with a staff of two part-time employees. They maintain 68 miles of water lines, supplying over 16,000,000 gallons of water annually from one well.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation - The accompanying financial statements have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. Reporting Entity - As the governing authority of the parish, for reporting purposes, the Catohoula Parish Police Jury is the financial reporting entity for Catohoula Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Catohoula Parish Police Jury for financial reporting purposes. The basic criteria for including a potential component unit with the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability.

This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury appoints a voting majority of the Waterworks District's board and said board is fiscally dependent on the police jury, the district was determined to be a component unit of the Catahoula Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the district and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

G. Fund Accounting - The accounts of Maitland Waterworks District are organized on the basis of a single proprietary fund type, the enterprise fund. Enterprise funds are used to account for operations in a manner similar to private business enterprises where the costs (expense, including depreciation) of providing coverage services to the general public on a continuing basis are financed through user charges.

D. Basis of Accounting - The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and liabilities associated with the operation of this fund are included on the balance sheet. Fund equity is segregated into contributed capital and retained earnings components.

The proprietary fund is accounted for using the accrual basis of accounting. Therefore, revenues are recognized when earned and expenses are recognized when incurred. Bad debts are recognized when they become uncollectible.

E. Cash and Certificates of Deposit - Cash includes amounts in demand deposits. The District conducts all its banking transactions with one state-chartered institution in Catahoula Parish.

At June 30, 2001, the Metairie Waterworks District had \$74,073 (bank's balance) on deposit at this financial institution.

All cash and certificates of deposit are deposited in financial institutions insured by an agency of the United States Government.

F. Inventories - Inventories of materials and supplies are considered to be expenditures at the time of purchase. Amounts on hand at the financial statement date are immaterial and, therefore, are not included in the balance sheet.

G. Property, Plant and Equipment - Additions to the utility plant in service are recognized at cost, or if contributed property, at their estimated fair market value at the time of contribution. The sale or disposal of fixed assets is recorded by removing cost and accumulated depreciation from the accounts and charging the resulting gain or loss to income.

Depreciation of fixed assets used by the Waterworks District is charged as an expense against their operations. Depreciation is calculated over the estimated useful life of the assets using the straight-line method as follows:

Buildings	40 years
Distribution system	40 years
Equipment	5-15 years

H. Amortization of Bond Expense and Organization Costs - The cost of issuance of bonds and the cost of organizing and legal advice during the creation of the District are being amortized using the straight-line method, over a 40 year period.

I. Reserves of Fund Equity - The Waterworks District records reserves to represent those portions of fund equity legally segregated for a specific future use. The following lists such reserves used by the Waterworks District:

Sinking Fund & Note Reserves	\$29,800
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J. Vacation and Sick Leave - The District does not have a formal leave policy for accumulation and vesting of vacation and sick leave. All vacation and sick days accumulated are forfeited upon resignation or dismissal. The days that are granted are included in salaries annually.

K. Pension Plans - The District does not have a retirement program for its employees and the employees are not members of the State of Louisiana Retirement System.

I. Income Taxes - Millard Waterworks District is a special government district, and, as such, is not subject to federal or state income taxes.

NOTE 3 - CASH AND CERTIFICATES OF DEPOSIT

At June 30, 2000, the Waterworks District has cash and certificates of deposit totaling \$73,462 as follows:

Demand deposits and savings	\$16,263
Certificates of deposit	57,079
Cash on hand	100
	<u>\$73,462</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent banks. At June 30, 2001, the Waterworks District had \$74,073 in collected bank balances. These deposits are secured from risk by \$100,000 of federal deposit insurance.

NOTE 4 - RESTRICTED ASSETS

Certain assets were restricted for debt service and construction. These assets consisted of and are restricted to the following:

Bond debt service	\$ 10,241
Bond sinking fund	10,040
Bond depreciation fund	<u>38,321</u>
	<u>\$58,601</u>

NOTE 5 - CHANGES IN FIXED ASSETS

A summary of the Waterworks District's property, plant and equipment and changes thereto follows:

	Balance July 1, 2000	Additions	Deletions	Balance June 30, 2001
Land and right of way easements	\$ 8,000	\$ -0-	\$ -0-	\$ 8,000
Distribution systems, wells, tanks and fixtures	810,340			810,340
Office building, furniture, fixtures and equip.	108,852	802		109,654
	<u>\$926,992</u>	<u>\$ 802</u>	<u>\$ -0-</u>	<u>\$927,794</u>
Less accumulated depreciation	<u>312,121</u>	<u>32,848</u>		<u>344,969</u>
	<u>\$614,871</u>	<u>\$47,954</u>	<u>\$ -0-</u>	<u>\$662,825</u>

NOTE 8 - CHANGES IN LONG-TERM DEBT

The following is a summary of the notes payable for the year ended June 30, 2000:

	Note R-1	Note R-2	Total
Notes payable at July 1, 2000	\$179,816	\$77,990	\$257,806
Less principal paid	<u>2,733</u>	<u>1,345</u>	<u>4,078</u>
Notes payable at June 30, 2001	<u>\$176,883</u>	<u>\$76,645</u>	<u>\$253,528</u>

Long-term debt at June 30, 2001 consists of:

Notes Payable R-1 - Water Revenue Bonds due to Farmers Home Administration issued December 15, 1988 in the original amount of \$201,700 due in annual installments of \$13,587 thru December 14, 2020 including interest at a rate of 8.0%. Revenues and the water plant and distribution system are pledged as collateral for this loan.

\$176,883

Notes Payable R-2 - Water Revenue Bond due to Farmers Home Administration issued December 15, 1988 in the original amount of \$50,000 at an interest rate of 8% due in annual installments of \$6,982 or more plus interest thru December 14, 2020. This loan is secured by a pledge of revenues from the sale of water by the District and the water plant and distribution system.

76,645

Total notes payable \$253,528

The District's proprietary fund bonds are governed by bond indentures, the terms of which are summarized as follows:

- (1) **Waterworks Operations and Maintenance Fund**
Funds are to be transferred to this fund from the Waterworks Revenue Fund on the first day of each month in sufficient amounts to pay all operating expenses and to make a reasonable provision for the repair and maintenance of the system.
- (2) **Waterworks Bond Reserve Funds (Debt Service and Sinking All Notes)**
The minimum amount to be transferred to this fund each month from the

Waterworks Revenue fund shall be not less than one-twelfth of the amount of principal and interest coming due on the next succeeding note payment date.

- (3) **Waterworks Bond Reserve Funds (Debt Service and Sinking: Both Notes)**
An amount of 5% of the required minimum monthly debt service is to be transferred from the Waterworks Revenue Fund to the Bond Reserve Fund until \$19,640 has been accumulated.
- (4) **Waterworks Depreciation Fund**
An amount equal to \$166 per month is to be transferred to this fund on the first day of each month from the Waterworks Revenue Fund. Monies in this fund shall be used solely for the purpose of paying the cost for major repairs of damages caused by unforeseen catastrophes and for the replacements made necessary by the depreciation of the systems. Money in this fund may also be used to pay principal or interest on the Bonds falling due at any time there is not sufficient money for payment in the other bond funds.

The District is in compliance with all of these covenants.

The annual requirements to retire general long-term debt as of June 30, 2001 are as follows:

Year Ending June 30,	Principal	Interest	Totals
2003	\$ 4,443	\$ 15,200	\$ 19,640
2003	4,736	14,913	19,640
2004	5,007	14,642	19,640
2005	5,309	14,340	19,640
2006	5,654	13,986	19,640
Thereafter	<u>227,869</u>	<u>173,815</u>	<u>401,684</u>
	<u>\$233,310</u>	<u>\$348,411</u>	<u>\$589,720</u>

NOTE 7 - BAD DEBTS EXPENSE

The District uses the direct write-off method to account for bad debts.

NOTE 8 - LITIGATION

The District is not involved in any litigation at June 30, 2001.

NOTE 9 - COMPENSATION OF BOARD OF COMMISSIONERS

There was no compensation or per diem paid to any member of the Board of Commissioners during the year ended June 30, 2001.

NOTE 10 - LEVEE RELOCATIONS

During the fiscal year ended June 30, 2001, the District substantially completed levee relocation necessitated by the extension of the Sixty Island Levee by the U. S. Corps of Engineers. The cost of this relocation was paid in full by the Tensas Basin Levee District in the amount of \$60,367.

SECTION II
REPORT ON INTERNAL CONTROL
AND COMPLIANCE WITH LAWS AND REGULATIONS

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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT
AUDITING STANDARDS**

To the Board of Directors
Mallard Waterworks District
Clayton, Louisiana

I have audited the financial statements of Mallard Waterworks District as of June 30, 2001, and for the year then ended, and have issued my report thereon dated October 2, 2001. I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance

As part of obtaining reasonable assurance about whether Mallard Waterworks District's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contract and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements of the District, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial

To the Board of Directors
Mallard Waterworks District
Page Two

reporting. My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above. However, I have noted another matter involving the internal control over financial reporting that I have reported to management of Mallard Waterworks District in a separate letter dated October 2, 2001.

This report is intended for the information of management and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



Fortiday, Louisiana
October 2, 2001

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CLAYTON DISTRICT

01 OCT 19 08 10 14

Board of Commissioners and Management
MAYLAND WATERWORKS DISTRICT
Clayton, Louisiana

I have audited the financial statements of the Mayland Waterworks District for the year ended June 30, 2001, and have issued my reports dated October 2, 2001. As a part of my examination, I made a study and evaluation of the Waterworks' system of internal accounting control to the extent I considered necessary to evaluate the system as required by generally accepted auditing standards. Under these standards, the purpose of such evaluation are to establish a basis for reliance on the system of internal accounting control in determining the nature, timing, and extent of other auditing procedures that are necessary for expressing an opinion on the financial statements and to assist the auditor in planning and performing his examination of the financial statements. My study was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole.

The management of the Waterworks is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

My study and evaluation made for the limited purposes described in the first paragraph would not necessarily disclose all material weaknesses in the system. Accordingly, I do not express an opinion on the system of internal accounting control of Mayland Waterworks District taken in as a whole. However, my study and evaluation disclosed no condition that I believed to be a material weakness.

My comments on specific financial and accounting matters and recommendations developed during my examination which do not represent material weaknesses, are detailed below.

1. COLLECTION POLICY

During my audit, I found that there was no written collection policy implemented by the Board of Commissioners. This leaves open the possibility of misinterpretation by employees of the collection procedures to be followed. I suggest that the Board adopt a written collection policy as soon as possible in order to ensure equal and fair collections for all customers and lessen the opportunity for bad debts at disconnect.

MANAGEMENT RESPONSE

Management has agreed to develop and implement a collection policy to be followed by the employees of the District. I have provided management with copies of other waterworks' districts' policies to assist them in the formulation of a policy.

PRIOR FINDINGS

See 1. above - same finding as prior year. No action was taken.

This report is intended for the use of Metairie Waterworks District's management and others within the organization.

I thank all the personnel at the Waterworks for their cooperation during my examination.



Feriday, Louisiana
October 2, 2001